

TAX EXEMPTION PROGRAM

There is an acute need in New Jersey for natural open space areas to serve public recreation and conservation purposes. The New Jersey Legislature recognized that public funds for the purchase and maintenance of open space are limited and should be supplemented by private individuals and organizations. It was determined to be "in the public interest to encourage the dedication of privately owned open space to public use and enjoyment."

In 1974, the Green Acres Tax Exemption Program was created to help meet the open space deficit in New Jersey. This program offers the incentive of local property tax exemption to certain nonprofit organizations or corporations that own recreation or conservation lands in New Jersey and are willing to open their private land to the public.

Any nonprofit organization that qualifies for exemption from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and owns natural open space in New Jersey is eligible to make application under this program.

To date, over 60,000 acres of privately owned open space have been opened to the public for a wide variety of environmental and recreational uses under the Tax Exemption Program. These acres comprise more than 345 sites located in 174 municipalities throughout the state. Approximately 72 organizations have benefited from the Program.

The preservation of open space is a goal shared by many individuals and groups in New Jersey. The Tax Exemption Program is proof that the government and the private sector can work together successfully to achieve this goal. New Jersey must continue to explore methods of preserving open space, other than fee simple acquisition, if the state is to remain rich with "green acres."

Beginning in 2005, Tax Exemption applications will be due in the Green Acres office in the Spring of the pretax year. Please contact Green Acres for specific deadlines. By law, the Commissioner of the Department of Environmental Protection must make a determination on these applications by September 15th.

[Applications](#), [procedural guides](#), and the [enabling legislation](#) are available online. For more information, please contact Bruce Bechtloff or Larry Fink, Green Acres Program, Department of Environmental Protection, P.O. Box 412, Trenton, NJ 08625 (609) 984-0570.